

October 2020

Guidelines for the use of Copenhagen Business School's whistleblower scheme

As of 26 October 2020

Copenhagen Business School (CBS) Guidelines for reporting via CBS'

whistleblower scheme

These guidelines describe the purpose of CBS' whistleblower scheme, how it works and the matters that can be reported via the scheme.

1 Purpose

The purpose of these guidelines is to offer whistleblowers a voluntary alternative to the regular communication channels when reporting violations and severe offences.

The implementation of this scheme is intended to support the prevailing respect at CBS with regard to our obligations to observe laws and regulations as well as internal guidelines and policies.

2 Who can make use of the scheme?

The scheme may be used by employees at CBS, members of Senior Management and the Board of Directors, accountants, lawyers, suppliers as well as collaborative partners, citizens and students at CBS.

The scheme may only be used to report individuals who are affiliated with CBS: employees, members of Senior Management and the Board of Directors, accountants, suppliers, collaborative partners and lawyers.

In addition, the scheme can be used to report students at CBS, provided that the reported offence relates to fact that they study at CBS.

3 Which matters may be reported via the scheme?

Only serious offences may be reported via the scheme. Serious offences include:

- Financial crimes and violations of applicable accounting rules
- Bribery
- Fraud
- Forgery

- Corruption
- Theft
- Violations of occupational safety
- Environmental pollution
- Sexual harassment and violence
- Instances where employees significantly exploit their system access to obtain information about colleagues or others without any work-related need for this.
- Violations of applicable laws, regulations or other rules applying to CBS' activities.
- Violations of internal rules, provided that it:
 - o may lead to serious, recurring safety risks or
 - o may lead to serious financial risks or
 - o may lead to regulatory intervention or
 - o may lead to an adverse opinion in the audit or
 - o may cause serious harm to CBS' relationships with staff or external parties.

It is only possible to report offences regarding students at CBS if the offence relates to fact that they study at CBS. This means that it is not possible to report offences regarding matters independent of CBS, including the student's private sphere outside CBS. An example of matters that can be reported is exam cheating and serious violations of CBS' rules and regulations and CBS' rules for ethical behaviour in relation to intro activities. Violations regarding the student's recreational activities and student job outside CBS cannot be reported via the whistleblower scheme.

Offences that cannot be reported via the scheme must be reported via the regular communication channels. This includes minor offences such as difficulties in collaboration, bullying, infringement of CBS' internal guidelines regarding smoking, e-mails, internet, etc. as well as matters that should be processed in accordance with standard rules and guidelines such as complaints about employees' conduct or incompetence, complaints regarding teaching or exams, etc. scientific misconduct cannot be reported via the scheme either.

If the reported offence falls outside the scope of the whistleblower scheme, the whistleblower will be informed that the report should be made via the regular communication channels provided the identity of the the whistleblower is known.

Reports via the scheme can be made based on concrete knowledge about a violation as well as suspicion thereof.

When submitting a report the whistleblower must stick to the facts and avoid speculations and their own opinion of the matter in question.

The whistleblower is asked to provide information of the following (to the extent the whistleblower has knowledge or suspicion thereof):

- A description of the matter,
- the person(s) involved,
- whether others are aware of the suspicion,
- whether Senior Management has knowledge of the matter,
- whether there are documents in support of the matter,
- whether and where further information on the matter can be found,
- the duration of the matter, and
- whether the whistleblower knows of any attempts to conceal the offence.

The more information the whistleblower submits, the better the possibilities are of revealing the offence.

It is not possible to further investigate a report if the matter is not specified or if it only contains broad accusations without any further details.

Overtly unfounded reports will not be subject to further investigation. In the event of false allegations reported through the scheme that were not made in good faith, the reported person will be informed about the identity of the whistleblower, provided that the whistleblower's identity has been disclosed at the submission of the report.

It will be assessed, whether an deliberately falls report will give rise to any legal actions, including actions relating to employment law.

4 How does reporting via the scheme work?

Individuals who observe or suspect a serious offence are able to submit a report via the scheme. The scheme is a voluntary alternative to the ordinary communication channels of the institution.

Reports through the scheme can be made by using the following link to the portal at Plesner Law Firm ("Plesner") via this link to CBS' homepage: <https://www.cbs.dk/cbs/kontakt/whistleblower-ordning-paa-cbs>

5 Anonymous reports

CBS urges whistleblowers to reveal their names when submitting a report in order to allow CBS to ask whistleblowers further questions and possibly subsequently inform them of the further developments of the investigation.

Whistleblowers who reveal their names in connection with the submission of a report must be informed that CBS will be obligated to disclose the identity of the whistleblower in the event of a request for access to the case in accordance with applicable laws on access to public administration files.

However, it is also possible to make an anonymous report. In that case, the whistleblower must be aware that their anonymity may hamper an investigation of the matter.

6 Investigation of a report

CBS will process all reports in accordance with the applicable rules on professional secrecy with respect to confidential information.

When a report is made, Plesner will screen the e-mail to determine whether the report falls within the scope of the whistleblower scheme.

If the report is regarding a matter that is not deemed to be unfounded, but which falls outside the scope of the scheme, the whistleblower will be asked to submit a report through the regular communication channels at CBS. If such a report is submitted anonymously, Plesner will pass it on to the Head of Legal at CBS.

If the report is deemed to be unfounded, it will be forwarded to CBS Legal with the message that the report is unfounded and that CBS should not take further steps. This is done for the purpose of observing CBS' obligations under public law regarding the keeping of records. If the identity of the person who made the report is known, Plesner informs this person about the fact that the report is deemed to be unfounded.

If the report is deemed to fall within the scope of the scheme, Plesner will pass it on to the Head of Legal at CBS, who will investigate the report and prepare a statement to Senior Management. If the report concerns one or more persons in CBS Legal, Plesner will forward the report to the university director.

Plesner will notify CBS if more than 15 reports are received during one year.

On an annual basis, Plesner will submit an overview of reports received through CBS' whistleblower scheme to the chairman of the Board of Directors and the Head of Legal.

In addition, the reported person will be notified. The notification is made by CBS Legal.

Depending on the volume of reports received, some individuals in the organization can be appointed as members of the investigation group and thereby gain access to part of or the entire report.

Information provided in connection with the report will only be shared with persons who need such information. However, part of or all information in the report may be disclosed in the following circumstances:

- In connection with interviews of "witnesses".
- If required by law or in connection with legal proceedings.
- When information is disclosed to the reported employee in accordance with the rules on right of access set forth in Danish legislation on personal data.
- In connection with a request for access to public administration files.

7 Protection of reported employees

If a whistleblower in good faith submits a report via the scheme, which later turns out to be unfounded, this will not have any negative consequences for the whistleblower.

CBS does not accept that a whistleblower submits false allegations. It may have employment or study-related consequences if a whistleblower intentionally submits false allegations through the scheme about an employee, members of Senior Management and the Board of Directors, accountants, suppliers, collaborative partners, lawyers or students.

As a general rule the identity of a whistleblower will not be disclosed to the reported person or group of persons if the whistleblower has disclosed their name in connection with the report. However, the identity of the employee in question will be disclosed in the event that it should turn out that the whistleblower has submitted intentionally false allegations.

Nonetheless, the identity of the whistleblower will be revealed in any potential subsequent legal proceedings regarding the matter that has been reported or if the reported person or others request access to information pursuant to the rules on access to public administration files.

8 Information for the reported employee

If a person or group of persons included in the group which can be reported through the whistleblower scheme, the person or group of persons will be notified as soon as possible, after a preliminary investigation and collection of all relevant data to evaluate the matter have taken place. In that case, the employee will i.a. receive information about:

- The identity of the person/group responsible for the investigation of the reported matter.
- A description of the allegations.
- The identity of the persons who have seen the report.

Further information regarding the rights of reported employees can be found in the guidelines "Privacy Policy for Whistleblower Scheme" <https://www.cbs.dk/cbs/kontakt/whistleblower-ordning-paa-cbs>

9 Data security and storage

CBS and Plesner will process employees' information and all information included in the report in accordance with applicable law.

All reports will be stored safely and access to the reports will only be granted to relevant persons.

Reports that turn out to be unfounded will be deleted immediately. If reported offence falls outside the category of serious offences that must be reported via the whistleblower scheme, see section 3, the report will immediately be forwarded to CBS Legal and will at the same time be deleted from the whistleblower scheme.

If an offence is reported to the police or another authority, the information will be deleted immediately after the relevant authority has closed the case.

Pursuant to the Act on Public Access to Documents on Public Files, CBS is obligated to keep any necessary information regarding the report (the duty to record) and will therefore store the information electronically until the case documents have been submitted to the Danish National Archives.

If on basis of the collected information, a disciplinary sanction is imposed on the reported employee, or if it is for other reasons deemed reasonable and necessary to keep the information on the relevant employee, the information will be stored in the personnel folder of the employee in question. After termination of the employment relationship, the information on the employee will be stored until submitted to the Danish National Archives.

10 Questions

If you have any questions regarding these guidelines, please contact:

- **CBS Legal – write to legal@cbs.dk**